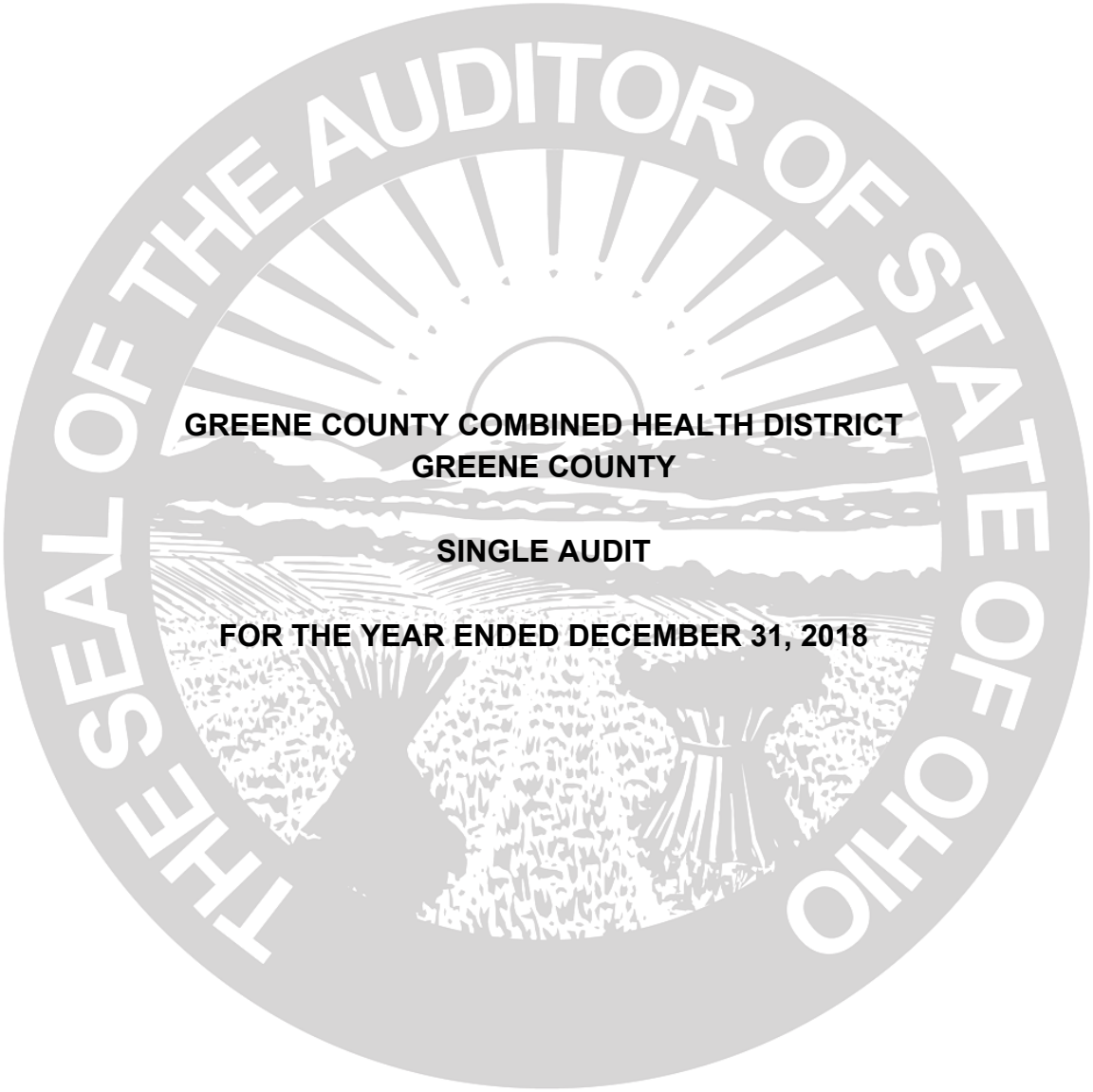

GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2018

OHIO AUDITOR OF STATE
KEITH FABER

GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY

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OHIO AUDITOR OF STATE
KEITH FABER

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INDEPENDENT AUDITOR'S REPORT

Greene County Combined Health District
Greene County
360 Wilson Drive
Xenia, Ohio 45385

To the Board of Health:

Report on the Financial Statements

We have audited the accompanying cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Greene County Combined Health District, Greene County, Ohio (the Health District), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Health District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the cash accounting basis Note 2 describes. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Health District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Health District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Greene County Combined Health District, Greene County, Ohio, as of December 31, 2018, and the respective changes in cash financial position and the respective budgetary comparison for the General and Community Health Services Funds thereof for the year then ended in accordance with the accounting basis described in Note 2.

Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the accounting basis. The financial statements are prepared on the cash basis of accounting, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

Other Matters

Supplementary Information

Our audit was conducted to opine on the financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2019, on our consideration of the Health District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health District's internal control over financial reporting and compliance.

Keith Faber
Auditor of State
Columbus, Ohio

September 20, 2019

Greene County Combined Health District
Statement of Net Position - Cash Basis
December 31, 2018

	Governmental Activities
Assets	
Equity in Pooled Cash and Cash Equivalents	$7,388,821
Total Assets	7,388,821
Net Position	
Restricted for:	
Health Purposes	1,175,038
Unrestricted	6,213,783
Total Net Position	$7,388,821

See accompanying notes to the basic financial statements

Greene County Combined Health District
Statement of Activities - Cash Basis
For the Year Ended December 31, 2018

	Cash Disbursements	Program Cash: Charges for Services and Sales	Program Cash: Operating Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position: Governmental Activities
Governmental Activities				
Current:				
Health:				
Public Health Services	$5,876,094	$1,708,727	$1,662,116	($2,505,251)
Capital Outlay	6,074,759			(6,074,759)
Debt Service:				
Principal Retirement	109,114			(109,114)
Interest and Fiscal Charges	202,923			(202,923)
Total Governmental Activities	12,262,890	1,708,727	1,662,116	(8,892,047)
General Receipts:				
Property Taxes Levied for General Purposes				2,799,849
Grants/Entitlements not Restricted to Specific Programs				652,461
Subdivision Fees				121,970
Earnings on Investments				31,776
Miscellaneous				104,700
Total General Receipts				3,710,756
Change in Net Position				(5,181,291)
Net Position Beginning of Year				12,570,112
Net Position End of Year				$7,388,821

See accompanying notes to the basic financial statements

Greene County Combined Health District
Statement of Assets and Fund Balances- Cash Basis
Governmental Funds
December 31, 2018

	General	Community Health Services	Building Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	$5,553,357	$395,706	$198,399	$1,241,359	$7,388,821
Total Assets	5,553,357	395,706	198,399	1,241,359	7,388,821
Fund Balances					
Restricted				1,175,038	1,175,038
Committed		395,706	198,399	66,321	660,426
Assigned	19,785				19,785
Unassigned (Deficit)	5,533,572				5,533,572
Total Fund Balances	$5,553,357	$395,706	$198,399	$1,241,359	$7,388,821

See accompanying notes to the basic financial statements

Greene County Combined Health District
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis
Governmental Funds
For the Year Ended December 31, 2018

	General	Community Health Services	Building Fund	Other Governmental Funds	Total Governmental Funds
Receipts					
Property Taxes	$2,799,849				$2,799,849
Subdivision Fees	121,970				121,970
Fines, Licenses and Permits	468,458	75,954		1,164,315	1,708,727
Intergovernmental:					
Local Grants	50,000			30,000	80,000
Federal Grants		40,365		1,266,587	1,306,952
State Grants	602,461	110,056		215,108	927,625
Earnings on Investments			31,776		31,776
Miscellaneous	92,709	237		11,754	104,700
Total Receipts	4,135,447	226,612	31,776	2,687,764	7,081,599
Disbursements					
Current:					
Health:					
Personal Services	1,470,884	781,713		2,360,760	4,613,357
Materials and Supplies	81,209	24,894		79,544	185,647
Contractual Services	437,447	19,950		196,887	654,284
Other	92,562	17,928		38,852	149,342
Remittance to State	125,838			147,626	273,464
Capital Outlay	36,542	2,421	6,024,284	11,512	6,074,759
Debt Service:					
Principal Retirement			109,114		109,114
Interest and Fiscal Charges			202,923		202,923
Total Disbursements	2,244,482	846,906	6,336,321	2,835,181	12,262,890
Excess of Receipts Over (Under) Disbursements	1,890,965	(620,294)	(6,304,545)	(147,417)	(5,181,291)
Other Financing Sources (Uses)					
Transfers In		702,500	1,035,000	135,000	1,872,500
Transfers Out	(1,872,500)				(1,872,500)
Total Other Financing Sources (Uses)	(1,872,500)	702,500	1,035,000	135,000	0
Net Change in Fund Balances	18,465	82,206	(5,269,545)	(12,417)	(5,181,291)
Fund Balances Beginning of Year	5,534,892	313,500	5,467,944	1,253,776	12,570,112
Fund Balances End of Year	$5,553,357	$395,706	$198,399	$1,241,359	$7,388,821

See accompanying notes to the basic financial statements

Greene County Combined Health District
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Receipts				
Property Taxes	$3,185,850	$3,185,850	$2,799,849	($386,001)
Subdivision Fees	121,970	121,970	121,970	0
Fines, Licenses and Permits	448,658	448,658	468,458	19,800
Intergovernmental:				
State Grants	95,200	95,200	602,461	507,261
Local Grants			50,000	50,000
Miscellaneous	168,000	168,000	92,709	(75,291)
Total Receipts	4,019,678	4,019,678	4,135,447	115,769
Disbursements				
Current:				
Health:				
Personal Services	1,561,854	1,762,104	1,470,884	291,220
Materials and Supplies	106,023	87,413	86,921	492
Contractual Services	184,784	610,490	440,101	170,389
Other	152,250	109,524	94,334	15,190
Remittance to State	122,000	148,000	126,131	21,869
Capital Outlay	85,000	46,919	45,897	1,022
Total Disbursements	2,211,911	2,764,450	2,264,268	500,182
Excess of Receipts Over (Under) Disbursements	1,807,767	1,255,228	1,871,179	615,951
Other Financing Sources (Uses)				
Transfers Out	(1,265,000)	(1,900,000)	(1,872,500)	27,500
Total Other Financing Sources (Uses)	(1,265,000)	(1,900,000)	(1,872,500)	27,500
Net Change in Fund Balance	542,767	(644,772)	(1,321)	643,451
Unencumbered Fund Balance Beginning of Year	5,532,530	5,532,530	5,532,530	0
Prior Year Encumbrances Appropriated	2,363	2,363	2,363	0
Unencumbered Fund Balance End of Year	$6,077,660	$4,890,121	$5,533,572	$643,451

See accompanying notes to the basic financial statements

Greene County Combined Health District
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Community Health Services
For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Receipts				
Fines, Licenses and Permits	$78,500	$78,500	$75,954	($2,546)
Intergovernmental:				
Federal Grants	54,000	54,000	40,365	(13,635)
State Grants	23,000	23,000	110,056	87,056
Local Grants	9,000	9,000		(9,000)
Miscellaneous	1,250	1,250	237	(1,013)
Total Receipts	165,750	165,750	226,612	60,862
Disbursements				
Current:				
Health:				
Personal Services	793,200	801,100	781,713	19,387
Materials and Supplies	29,058	26,453	26,164	289
Contractual Services	31,643	21,867	20,067	1,800
Other	17,000	20,816	18,497	2,319
Capital Outlay	4,250	5,206	5,091	115
Total Disbursements	875,151	875,442	851,532	23,910
Excess of Receipts Over (Under) Disbursements	(709,401)	(709,692)	(624,920)	84,772
Other Financing Sources (Uses)				
Transfers In	705,000	705,000	702,500	(2,500)
Total Other Financing Sources (Uses)	705,000	705,000	702,500	(2,500)
Net Change in Fund Balance	(4,401)	(4,692)	77,580	82,272
Unencumbered Fund Balance Beginning of Year	313,134	313,134	313,134	0
Prior Year Encumbrances Appropriated	364	364	364	0
Unencumbered Fund Balance End of Year	$309,097	$308,806	$391,078	$82,272

See accompanying notes to the basic financial statements

Note 1 - Reporting Entity

The Greene County Combined Health District (the Health District), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A thirteen-member Board and Health Commissioner governs the Health District. The Board appoints a health commissioner and all employees of the Health District.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the Health District are not misleading.

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Health District. The Health District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services, the issuance of health-related licenses and permits, and emergency response planning.

The Health District's management believes these financial statements present all activities for which the Health District is financially accountable.

Note 2 - Summary of Significant Accounting Policies

As discussed further in the "Basis of Accounting" section of this note, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the Health District's accounting policies.

Basis of Presentation

The Health District's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements The statement of net position and the statement of activities display information about the Health District as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the Health District that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Health District has no business-type activities.

The statement of net position presents the cash balance of the governmental activities of the Health District at year end. The statement of activities compares disbursements and program receipts for each program or function of the Health District's governmental activities and business-type activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Health District is responsible. Program receipts include charges paid by

the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program. Receipts which are not classified as program receipts are presented as general receipts of the Health District, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the Health District.

Fund Financial Statements During the year, the Health District segregates transactions related to certain Health District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Health District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

Fund Accounting

The Health District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Health District does not have any proprietary or fiduciary funds.

Governmental Funds Governmental funds are those through which most governmental functions of the Health District are financed. The following are the Health District's major governmental funds:

> ***General*** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Health District for any purpose provided it is expended or transferred according to the general laws of Ohio.
>
> ***Community Health Services*** The Community Health Services fund is used to account for revenue received and expended for the following activities: Children with Medical Handicaps (CMH), health supervision, health education, communicable disease program and other population-based programs.
>
> ***Building*** The Building fund is a capital projects fund. The fund was established for the accumulation of resources and costs associated with constructing a new building for the Health District. Consistent with debt covenants, the remaining proceeds from the construction project and lease payments received for the building are to be restricted for the retirement of debt associated with this project.

The other governmental funds of the Health District account for and report grants and other resources, whose use is restricted, committed or assigned to a particular purpose.

Basis of Accounting

The Health District's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Health District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable for revenue billed or services provided where revenue has not been collected) and certain liabilities and their related expenses (such as accounts payable for goods or services received but not paid, and accrued expenses and liabilities) are not recorded in these financial statements.

Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Board of Health may appropriate. The appropriations resolution is the Board of Health's authorization to spend resources and sets annual limits on disbursements plus encumbrances at the level of control selected by the Board of Health. The legal level of control has been established by the Board of Health at the fund, department, and object level for all funds.

ORC Section 5705.28(C)(1) requires the Health District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the Health District by about June 1 (forty-five days prior to July 15). The county auditor cannot allocate property taxes from the municipalities and townships within the district if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the Health District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April the Health District must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the county budget commission. Subject to estimated resources, the Board of Health may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the county budget commission for approval.

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources in effect when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Board of Health.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budget reflect the first appropriation resolution that covered the entire year, including amounts automatically carried forward from prior years. The amount reported as the final budgeted amounts represents the final appropriations passed by the Board of Health during the year.

Cash and Investments

The County Treasurer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from David Graham, Greene County Auditor, 69 Greene Street, Xenia Ohio 45385 or (937) 562-5065.

Inventory and Prepaid Items

The Health District reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Health District's cash basis of accounting.

Employer Contributions to Cost-Sharing Pension Plans

The Health District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 8 and 9, the employer contributions include portions for pension benefits and for postretirement health care benefits.

Long-Term Obligations

The Health District's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of debt are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither other financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid.

Net Position

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Health District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Health District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

> ***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the Board of Health. Those committed amounts cannot be used for any other purpose unless the Board of Health removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the Health District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board of Health or a Health District official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Health District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Internal Activity

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating receipts/disbursements in proprietary funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

Note 3 – Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transaction on the basis of cash receipts, disbursements and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budget Basis presented for the general fund and community health services fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (cash basis).

Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the cash basis are as follows:

	General	Community Health Services
Cash Basis	$18,465	$82,206
Encumbrances	(19,786)	(4,626)
Budget Basis	($1,321)	$77,580

Note 4 - Deposits and Investments

As required by the Ohio Revised Code, the Greene County Treasurer is custodian for the District's deposits. The County's deposit and investment pool holds the District's assets, valued at the Treasurer's reported carrying amount.

Note 5 - Taxes

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the Health District. Property tax revenue received during 2018 for real and public utility property taxes represents collections of 2017 taxes.

2018 real property taxes are levied after October 1, 2018, on the assessed value as of January 1, 2017, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2018 real property taxes are collected in and intended to finance 2019.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2018 public utility property taxes which became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes.

The full tax rate for all Health District operations for the year ended December 31, 2018, was $0.80 per $1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2018 property tax receipts were based are as follows:

Real Property	$3,980,531,580
Public Utility Personal Property	136,706,090
Total	$4,117,237,670

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the County. The County Auditor periodically remits to the Health District its portion of the taxes collected.

Note 6 – Interfund Balances and Transfers

Transfers

During 2018, the following transfers were made:

	Transfer from
	Major Funds
Transfer to	General
Major Funds:	
Clininc Health Services	$702,500
Building	1,035,000
Other Nonmajor	135,000
	$1,872,500

The above mentioned Transfers From/To were used to move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; and to use unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Note 7 - Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The Commission pays the State Workers' Compensation System a premium based on a rate per $100 of salaries. This rate is calculated based on accident history and administrative costs.

The Health District is exposed to various risks of property and casualty losses.

The Health District is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the (Health District's) policy. The Pool covers the following risks:

-General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability

- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	2018
Cash and investments	$ 35,381,789
Actuarial liabilities	$12,965,015

Note 8 - Defined Benefit Pension Plans

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – Health District employees, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. District employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting https://www.opers.org/financial/reports.shtml, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	**State and Local**	**State and Local**
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Formula:** 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Formula:** 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
2018 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee ***	10.0 %
2018 Actual Contribution Rates	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits ****	0.0
Total Employer	14.0 %
Employee	10.0 %

*** Member contributions within the combined plan are not used to fund the defined benefit remittance allowance.

**** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was $403,991 for year 2018.

Social Security

Several Health District employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participant.

Employees contributed 6.2 percent of their gross salaries. The Health District contributed an amount equal to 6.2 percent of participants' gross salaries. The Health District has paid all contributions required through December 31, 2018.

Note 9 - Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting https://www.opers.org/financial/reports.shtml, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2018, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Health District's contractually required contribution was $0 for the year 2018.

Note 10 – Contingent Liabilities

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 11 – Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Health District is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General Fund	Community Health Services	Building	Other Governmental Funds	Total
Restricted for					
Solid Waste				67,587	67,587
Water Program				27,932	27,932
Swimming Pool				32,150	32,150
Food Service				143,364	143,364
House Trailer Park				5,663	5,663
Help Me Grow				248,063	248,063
Reproductive Health & Wellness				5,511	5,511
CFHSP				56,817	56,817
Public Health Emergency Preparedness				62,151	62,151
WIC				108,324	108,324
Infant Immunizaton				725	725
Tuberculosis				25,855	25,855
Safe Communities				22,861	22,861
Sewage				23,202	23,202
Plumbing				344,833	344,833
Total Restricted	0	0	0	1,175,038	1,175,038
Committed to					
Community Health Services		395,706			395,706
Building			198,399		198,399
Environmental Health				60,129	60,129
Dental				6,192	6,192
Total Committed	0	395,706	198,399	66,321	660,426
Assigned to					
Other Purposes	19,785				19,785
Total Assigned	19,785	0	0	0	19,785
Unassigned (deficits):	5,533,572				5,533,572
Total Fund Balances	$5,553,357	$395,706	$198,399	$1,241,359	$7,388,821

Note 12 – Debt

The Health District's long-term debt activity for the year ended December 31, 2018, was as follows:

	Outstanding 12/31/17	Issued	Retired	Outstanding 12/31/18	Due Within One Year
Governmental Activities					
3.4% Economic Development Revenue Bonds - 2017	6,000,000	-	109,114	5,890,886	167,897

On May 1, 2017, the Health District with the assistance of the Greene County Port Authority issued $6,000,000 in economic development revenue bonds, series 2017 for the construction of the new Health District building. The bonds carry an interest rate of 3.4% and mature on May 1, 2042.

The following is a summary of the Health District's future annual debt service requirements for governmental activities:

	Payments		
Year	Principal	Interest	Total
2019	154,123	181,428	335,551
2020	173,696	192,360	366,056
2021	179,694	186,361	366,055
2022	185,900	180,156	366,056
2023	192,320	173,735	366,055
2024-2028	1,065,934	764,343	1,830,277
2029-2033	1,263,153	567,124	1,830,277
2034-2038	1,496,861	333,416	1,830,277
2039-2042	1,179,205	71,486	1,250,691
Total	5,890,886	2,650,409	8,541,295

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GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Federal Grantor / Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
UNITED STATES DEPARTMENT OF AGRICULTURE			
Passed through Ohio Department of Health:			
WIC Special Supplemental Nutrition Program for Women, Infants and Children	02910011WA1118	10.557	$397,119
	02910011WA1219		119,558
Total for United States Department of Agriculture			516,677
UNITED STATES DEPARTMENT OF EDUCATION			
Passed through Greene County Family and Children First Council			
Special Education - Grants for Infants and Families	H181A160024	84.181	87,372
	H181A170024		294,042
Total for United States Department of Education			381,414
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Passed through Ohio Department of Public Safety:			
Highway Safety Cluster:			
State and Community Highway Safety	SC-2018-Greene County Combined He-00042	20.600	23,498
	SC-2019-Greene County Combined Distri-00019		3,232
Total for United States Department of Transportation			26,730
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Ohio Department of Health:			
Maternal and Child Health Services Block Grant to the States	02910011MP0218	93.994	26,872
	02910011RH0718		10,000
	02910011DS0318		4,654
Total			41,526
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs - Financed in part by 2018 Prevention and Public Health Funds (PPHF)	02910014TU0418	93.305	4,370
Centers for Disease Control and Prevention Investigations and Technical Assistance	02910014TU0519	93.283	9,524
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	02910012PH0918	93.074	98,843
	02910012PH1019		37,053
Total			135,896
Family Planning Services	02910011RH0718	93.217	54,252
	02910011RH0819		16,147
Total			70,399
Passed through City of Portsmouth Health Department:			
HIV Prevention Activities Health Department Based	07320012HP1017	93.940	25,057
Total			25,057
Total for United States Department of Health & Human Services			286,772
Total Expenditures of Federal Awards			$1,211,593

The accompanying notes are an integral part of this schedule.

GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(B)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Greene County Combined Health District (the Health District's) under programs of the federal government for the year ended December 31, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Health District, it is not intended to and does not present the financial position or changes in net position of the Health District.

NOTE B – SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The Health District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – MATCHING REQUIREMENTS

Certain Federal programs require that the Health District contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Health District has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the schedule.

NOTE D – MEDICAID ADMINISTRATIVE CLAIMING

The Health District received Medicaid Administrative Claiming (MAC) reimbursements (CFDA #93.767 and #93.778) from the Ohio Department of Health (ODH). Based on the agreement between ODH and the Health District, MAC reimbursements disbursed by ODH to the Health District are not considered federal dollars. In 2018, the Health District received $142,264 of MAC reimbursements from ODH. These monies are not reported on the Health District's schedule.

OHIO AUDITOR OF STATE
KEITH FABER

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130 West Second Street, Suite 2040
Dayton, Ohio 45402-1502
(937) 285-6677 or (800) 443-9274
WestRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Greene County Combined Health District
Greene County
360 Wilson Drive
Xenia, Ohio 45385

To the Board of Health:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Greene County Combined Health District, Greene County, (the Health District) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Health District's basic financial statements and have issued our report thereon dated September 20, 2019, wherein we noted the Health District uses a special purpose framework other than generally accepted accounting principles.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Health District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Health District's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Health District's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Health District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Health District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Health District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Keith Faber
Auditor of State
Columbus, Ohio

September 20, 2019

OHIO AUDITOR OF STATE
KEITH FABER

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Dayton, Ohio 45402-1502
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Greene County Combined Health District
Greene County
360 Wilson Drive
Xenia, Ohio 45385

To the Board of Health:

Report on Compliance for the Major Federal Program

We have audited the Greene County Combined Health District's (the Health District) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the Greene County Combined Health District's major federal program for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Health District's major federal program.

Management's Responsibility

The Health District's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to opine on the Health District's compliance for the Health District's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Health District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the Health District's major program. However, our audit does not provide a legal determination of the Health District's compliance.

Opinion on the Major Federal Program

In our opinion, the Greene County Combined Health District complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2018.

Report on Internal Control Over Compliance

The Health District's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Health District's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on the major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Health District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance**.**

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Keith Faber
Auditor of State
Columbus, Ohio

September 20, 2019

GREENE COUNTY COMBINED HEALTH DISTRICT
GREENE COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	**Type of Financial Statement Opinion**	Unmodified
(d)(1)(ii)	**Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(ii)	**Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(iii)	**Was there any reported material noncompliance at the financial statement level (GAGAS)?**	No
(d)(1)(iv)	**Were there any material weaknesses in internal control reported for major federal programs?**	No
(d)(1)(iv)	**Were there any significant deficiencies in internal control reported for major federal programs?**	No
(d)(1)(v)	**Type of Major Programs' Compliance Opinion**	Unmodified
(d)(1)(vi)	**Are there any reportable findings under 2 CFR § 200.516(a)?**	No
(d)(1)(vii)	**Major Programs (list):**	WIC Special Supplemental Nutrition Program for Women, Infants and Children (CFDA #10.557)
(d)(1)(viii)	**Dollar Threshold: Type A\B Programs**	Type A: > $ 750,000 Type B: all others
(d)(1)(ix)	**Low Risk Auditee under 2 CFR §200.520?**	No

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

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Greene County Public Health
Melissa Howell MS, MBA, MPH, RN, RS, Health Commissioner
Kevin L. Sharrett, MD, Medical Director

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)

December 31, 2018

Finding Number	Finding Summary	Status	Additional Information
2017-001	Establish and implement procedures to verify the completeness and accuracy of the financial statements.	Corrective Action Taken and Finding is Fully Corrected	The budgeting and accounting policy was updated and adopted to establish a procedure to have the Accounting Program Manager, Administrative Officer and Health Commissioner review the statements for completeness and accuracy. Health district statements are reviewed by an external independent party. The policy was implemented and Julian and Grube reviewed the 2018 statements prior to submission.
2017-002	Establish and implement procedures to ensure that all funds meeting the requirements to be classified as major funds are presented as such on the financial statements.	Corrective Action Taken and Finding is Fully Corrected	The budgeting and accounting policy was updated and adopted to define major funds. The Administrative Officer and Health Commissioner reviewed the 2018 financial statements to assure major funds were classified correctly.

If you have any questions, I can be reached by phone Monday through Friday between 8:00 and 4:00 p.m. at (937) 374-5600.

Sincerely,

Melissa Howell

360 Wilson Drive ● Xenia, Ohio 45385
(937) 374-5600 ● toll free (866) 858-3588 ● Fax (937) 374-5675
www.gcph.info

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OHIO AUDITOR OF STATE
KEITH FABER

GREEN COUNTY COMBINED HEALTH DISTRICT

GREENE COUNTY

CLERK'S CERTIFICATION
This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
OCTOBER 8, 2019

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